

AIR POLLUTION CONTROL TAX ABATEMENT PROCESS

**P.A. 451 of 1994,
as amended, Part 59**

Instructions for Applicants

Directions on the Michigan Government Treasury Website: Locating Property Tax Exemption Forms:

www.michigan.gov/treasury

Scroll down to the “Treasury Forms” box and click on:

Property Tax Forms

Property Tax – Abatement/Exemption *

*The entire Act 198 Industrial Facilities Tax Abatement Packet - Act 451, Sec. 37 Water Pollution Control Tax Abatement Packet - and the Act 451, Sec. 59 Air Pollution Control Tax Abatement Packet will be available on the Abatement/Exemption web page in June of 2004.

Directly to Forms:

Act 198 – IFT Application:	www.michigan.gov/documents/1012f_2637_7.pdf
Act 451 – Water Pollution:	www.michigan.gov/documents/891_fillable_62195_7.pdf
Act 451 – Air Pollution: **	www.michigan.gov/documents/3828f_2641_7.pdf
Act 146 – Obsolete Property:	www.michigan.gov/documents/3674f_2640_7.pdf
Act 328 – New Personal Property:	www.michigan.gov/documents/3427f_2639_7.pdf
Act 147 – Neighborhood Enterprise:	www.michigan.gov/documents/2704_44158_7.pdf
Act 198 – Tax Report Form 170:	www.michigan.gov/documents/Form170_82854_7.xls
IFT Supplemental Information:	www.michigan.gov/treasury/0,1607,7-121-1748_1876_1907-84835--,00.html

**** For assistance in completing the air pollution control tax exemption application please refer to the Department of Environmental Quality Tax Exemptions for Air Pollution Control Application Procedures and Guidance Document at the following web address.**

www.deq.state.mi.us/documents/DEQ-AQD-Tax_exemption_application_guidance_document.pdf

Application for Air Pollution Control Tax Exemption Certificate

General Information

Issued under authority of P.A. 451 of 1994, as amended. Filing is mandatory.

PART 1 SOURCE IDENTIFICATION. This section pertains to the facility where the air pollution control equipment is located.		
1. Company Name		2. AQD Source ID (SRN)
Address (Street, P.O. Box, RR#)		3. Primary SIC Code
City, State, ZIP		4. County
5. Name of Taxing Authority _____ <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		
6. Describe the major process or processes of the pollution control equipment at the facility.		
7. Enter the total value of requested tax exemption. Indicate whether value is "Estimated" or "Final" by checking the appropriate box. (If cost is estimated, you must supply the final cost within 90 days of completion of construction.) \$ <input type="checkbox"/> Estimated <input type="checkbox"/> Final		

PART 2: TECHNICAL CONTACT/PREPARER. Technical contact should be able to respond to technical questions concerning this application. Enter Preparer information, if different than Technical Contact.		
8. Technical Contact Name		Position/Title
E-mail Address	Telephone Number	Fax Number
9. Preparer Name		Position/Title
Company Name	Telephone Number	Fax Number
Company Mailing Address		

PART 3: COMPANY REPRESENTATIVE. Name and address for Tax Exemption response.		
10. Company Representative Name		Position/Title
Mailing Address (Street or RR#, City, State, ZIP)		
E-mail Address	Telephone Number	Fax Number

I certify that all the information contained in this tax exemption application is true and correct to the best of my knowledge.

Signature of Company Representative		Date	
FOR OFFICE USE ONLY			
Application Number	Reviewed By	Date	LUCI Code

Application for Air Pollution Control Tax Exemption Certificate

Air Pollution Control Equipment Description

PART 4: GENERAL INFORMATION

13. AQD Source ID (SRN)		14. Emission Unit
15. Describe the air pollution control equipment, the operational procedure, how it will minimize or control air pollution, and any function the equipment serves that is other than for ambient air pollution control. Include non-air pollution control uses.		
16. Permit Number/Permit Exemption Rule	17. Beginning Date of Construction	18. Projected/Completion Date of Construction

PART 5: EQUIPMENT AND COST DETAILS. For the equipment associated with the air pollution control that is claimed to be exempt, provide a description, total cost, and the portion of the total cost being claimed as exempt for each of the items listed. If an item does not exist, indicate "N/A." **The shaded area in items 19-24 (the Exemption Factor and Exemption Value) are for Office Use Only.**

19. Describe the air pollution control equipment. Provide plans, specifications and drawings showing position of equipment relative to outer shell of building.	Total Cost \$	
	Portion Claiming Tax Exempt \$	
	Exemption Factor 100% or _____%	Exemption Value \$
20. Describe the stack and specify other process/processes equipment associated with this stack.	Total Cost \$	
	Portion Claiming Tax Exempt \$	
	Exemption Factor 100% or _____%	Exemption Value \$
21. Describe the ancillary equipment (foundations, enclosures, electrical equipment, etc.).	Total Cost \$	
	Portion Claiming Tax Exempt \$	
	Exemption Factor 100% or _____%	Exemption Value \$
22. Describe the fans and motors. Distinguish between static pressure needed for the plant's HVAC and process applications, and that needed for air pollution control equipment.	Total Cost \$	
	Portion Claiming Tax Exempt \$	
	Exemption Factor 100% or _____%	Exemption Value \$
23. Describe the ductwork and hoods including the percentage of ductwork necessary for air pollution control purposes. (Do not include the percentage which is for the benefit of personnel).	Total Cost \$	
	Portion Claiming Tax Exempt \$	
	Exemption Factor 100% or _____%	Exemption Value \$
24. Describe miscellaneous costs (engineering costs, administrative fees, feasibility study costs, etc.).	Total Cost \$	
	Portion Claiming Tax Exempt \$	
	Exemption Factor 100% or _____%	Exemption Value \$
25. Value of recovered product. \$	Total \$	
26. Is equipment replacing an existing piece of equipment already having a tax exemption certificate? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If Yes, enter the Tax Exemption Certificate number _____		

Application for Air Pollution Control Tax Exemption Certificate

Process Change Description

PART 6: ORIGINAL PROCESS AND ALTERNATIVE (THEORETICAL) CONVENTIONAL CONTROL					
27. AQD Source ID (SRN)		28. Emission Unit			
29. Describe the original process and the operational procedure of this emission unit, with specific attention paid to the portion(s) of the process being changed.					
30. Describe or list the air pollution control devices employed by the original process.					
31. Describe the type and magnitude of pollutants associated with this emission unit.			32. Permit Number/ Permit Exemption Rule		
33. Describe a control device that could have been employed to reduce emissions to the same extent as the process change. Give details concerning whether or not it could (physically) have been done, and whether or not it would be as effective as the process change at controlling pollution. (See Example 1 in instructions).			33. Estimated cost of theoretical /conventional control \$		

PART 7: NEW PROCESS - <u>The shaded area in items 43 and 44 are for Office Use Only.</u>			
34. Describe the process and the operational procedure of this emission unit, with specific attention being paid to the portion(s) of the process that were/are being changed. Provide plans, specifications and drawings showing position of equipment relative to outer shell of building.			
35. Describe the air pollution control devices employed by the new process. IMPORTANT: A TE-EQUIPMENT form should be submitted for equipment that is solely used for air pollution control.			
36. Describe the type and magnitude of pollutants associated with this new emission unit.			
37. Emission Unit	38. Permit Number/ Permit Exemption Rule (if diferent from item 28)	39. Beginning Date of Construction	40. Projected/Actual Completion
41. Total Cost of Process Change \$	42. Portion Claiming Tax Exempt \$	43. Exemption Factor 25% or _____%	44. Exemption Value \$
45. Value of Recovered Product \$	46. Is equipment replacing a piece of equipment already having a tax exemption certificate? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter the Tax Exemption Certificate number _____		

Instructions for Form 3828, Application for Air Pollution Control Tax Exemption Certificate

GENERAL INSTRUCTIONS

One TE-SOURCE is **required** for each submittal; and **one or both** TE-EQUIPMENT or TE-PROCESS is also required. Complete the number of forms appropriate for your situation. Multiple TE-Process and TE-Equipment forms may be filed under one application. (Emission Unit) **[IMPORTANT: Forms must be fully completed (www.michigan.gov). An incomplete application will be returned to the preparer unprocessed.]**

To determine if certain equipment is eligible for tax exemption under Article II, Chapter 1, Part 59 of P.A. 451 of 1994, as amended, of the Michigan Air Pollution Control Laws, see "Tax Exemption Application Guidance Document." This document can be found on the DEQ Air Website under "Featured Publication."

For full consideration in the year in which the material is submitted, a complete application must be received by **June 15**. Mail **THREE COPIES** of the the completed forms and any supplemental information to:

Michigan State Tax Commission
Department of Treasury
430 W. Allegan Street
Lansing, MI 48922
Telephone Number: (517) 373-3272

LINE-BY-LINE INSTRUCTIONS

Lines not listed are explained on the form.

TE-SOURCE

The TE-SOURCE provides general information about the facility including contact person and preparer identification. Complete a TE-SOURCE for each submittal. If additional space is required to complete an answer, attach additional pages.

Part 1: Source Identification

This section pertains to the facility where the air pollution control equipment is located.

Line 2. AQD Source ID (SRN). Enter the state registration number for your facility.

Line 3. Primary SIC Code. Enter the Standard Industrial Classification (SIC) code that best describes the major product or service produced. This code must be a four digit numeric code not ending in zero based upon the Standard Industrial Classification Manual (1987).

Part 2: Technical Contact/Preparer Information

Enter the name of the person who can respond to technical

questions about the application. If the Preparer is different than Technical Contact Person, enter the Preparer information.

Part 3: Company Representative

The company representative should be an employee of the company that is seeking the tax exemption. The application response will be sent to the Company Representative. By signing and dating this application, the Company Representative authorizes the Michigan Department of Treasury to discuss this project with the technical contact person named in Part 2.

TE-EQUIPMENT

The TE-EQUIPMENT provides information about air pollution control equipment that may be eligible for tax exemptions. If a tax exemption is being sought for equipment from multiple emission units, complete a separate form for each emission unit. A **separate page** should be attached for each additional explanation. Each page must be identified as TE-Equipment or TE-Process along with the corresponding Emission Unit name from box 14. Applications with more than one explanation per page will not be accepted.

Example: Items 20, 23 and 24 may require additional space for explanation.

Part 4: General Information

Line 13. AQD Source ID (SRN). Enter the state registration number for your facility.

Line 14. Emission Unit. If the equipment is part of a Renewable Operating Permit, Permit to Install, or is reported in the Michigan Air Emission Reporting System (MAERS), it may have an emission unit associated with it. If so, enter the name of the emission unit to which it belongs. If not, the Michigan Department of Environmental Quality, Air Quality Division (DEQ/AQD), "Operational Memorandum No. 6" (available on the DEQ/AQD Web site: www.deq.state.mi.us/aqd/permits/permits.html.) describes emission units, and will assist you in defining one for your facility. **A separate TE-EQUIPMENT should be submitted for each emission unit.** Multiple TE-Process and TE-Equipment forms may be filed under one application. (Emission Unit)

Line 16. Permit Number/Exemption Rule. Enter the permit number or permit exemption rule that covers the process equipment. For help in completing this question, visit DEQ's Web site at: www.deq.state.mi.us/aqd/permits/permits.html.

Part 5: Equipment and Cost Details

Provide a description of the equipment associated with the air pollution control that is claimed to be exempt. Indicate

Example 1

A building is constructed to protect an air pollution control device and serve as a warehouse. To calculate the tax exempt portion, the applicant must determine the total cost of the building, less the cost of the portion of the building serving as a warehouse.

Total Cost of Building	\$100,000
Less Cost of Warehouse Portion	<u>(80,000)</u>
Tax Exempt Portion	\$20,000.

"N/A" if the equipment is not applicable.

Consider incremental costs when providing the value to be considered for tax exemption. If a building is constructed solely for the purpose of protecting an air pollution control device, the entire cost of the building may be tax exempt. If, however, the size of the building is increased to allow for additional warehouse space, the entire cost of the building would not be tax exempt. (See Example 1 on page 2)

Line 25. Value of Recovered Product. Enter the commercial or productive value derived from any materials captured or recovered by the air pollution control equipment calculated on a yearly basis.

TE-PROCESS

The TE-PROCESS provides detailed cost information about a process change that has contributed to an improvement in air emission. A tax exemption of up to 25% is awarded for eligible equipment. If a tax exemption is being sought for equipment from multiple emission units, complete a separate form for each emission unit. If additional space is required to complete an answer, attach additional pages. A **separate page** should be attached for each additional explanation. Each page must be identified as TE-Equipment or TE-Process along with the corresponding Emission Unit name from box 14. Applications with more than one explanation per page will not be accepted.

Example: Items 29, 30 and 35 may require additional space for explanation.

Part 6: Original Process and Alternative (Theoretical) Conventional Control

Line 27. AQD Source ID (SRN). Enter the state registration number for your facility.

Line 28. Emission Unit. If the equipment is part of a Renewable Operating Permit, Permit to Install, or is reported in the Michigan Air Emission Reporting System (MAERS), it may have an emission unit associated with it. If so, enter the name of the emission unit to which it belongs. If not, the Michigan Department of Environmental Quality, Air Quality Division, "Operational Memorandum No. 6" (available on

the DEQ/AQD Web site at www.deq.state.mi.us/aqd/permits/permits.html.) will assist you in defining an emission unit for your facility. **A separate TE-PROCESS should be submitted for each emission unit.** Multiple TE-Process and TE-Equipment forms may be filed under one application. (Emission Unit)

Part 7: New Process

Line 37. Emission Unit. If the new equipment is part of a Renewable Operating Permit, Permit to Install, or is reported in the Michigan Air Emission Reporting System (MAERS), it may have an emission unit associated with it. If so, enter the name of the emission unit to which it belongs. It is possible that it will have the same name as that listed on line 28.

Line 41. Total Cost of Process Change. Enter the total cost of the process change, not including costs of air pollution control devices listed in TE-EQUIPMENT.

Line 42. Portion Claiming Tax Exempt. A standard 25% of costs associated with process changes is tax exempt. Enter the portion of the total cost for which you are claiming a tax exemption. (See example 2)

Line 45. Value of Recovered Product. Enter the commercial or productive value derived from any materials captured or recovered by the air pollution control equipment, calculated on a yearly basis. Include any financial benefit from increased production capabilities as a result of a change in the process.

Example 2

Case 1: A \$200,000 process change to a coating line results in lower VOC emission. Theoretically, a thermal oxidizer and capture equipment could have had the same net decrease in emission, but would've cost \$100,000. In this case, a 25% tax exemption for the process change would be appropriate, thereby making \$50,000 eligible for tax exemption.

Case 2: A \$500,000 process change to a coating line results in lower VOC emission. Theoretically, a thermal oxidizer and capture equipment could have had the same net decrease in emission, but would've cost \$100,000. In this case, the \$100,000 control equipment addition would've had the same net effect, and is less than 25% of \$500,000 (\$125,000). Therefore, in this case, a tax exemption of \$100,000 would be issued, even though the \$500,000 process change was the actual action taken.



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

AIR AND WATER POLLUTION CONTROL APPLICATION PROCESS

1. Applicants must submit one original signed and two copies of a completed application and attachments to the Michigan Department of Treasury, Bureau of Local Government Services, State Tax Commission. After review, Bureau staff will assign a number to the application and forward a copy to the Michigan Department of Environmental Quality (DEQ) and to the local unit officials within 30 days of receipt. Local unit officials may contact the Bureau with written objections to the application content at any time prior to issuance of the certificate.
2. Completed applications received by the Bureau no later than June 15th will be processed and transmitted to DEQ no later than July 15th. In turn, DEQ will transmit to the Commission on or before November 1 its determination for all completed applications received by DEQ on or before July 15th. Applications received by the Commission after June 15 and transmitted to the DEQ after July 15 will be acted on as expeditiously as possible.
3. DEQ will review the application within 30 days of the transmittal by the Bureau to determine if adequate information was provided. If the application is not complete, DEQ will contact the applicant and the Commission in writing or by e-mail. The applicant will need to provide any additional requested information to DEQ, the Commission, the local assessor, and the clerk within 30 days of the date of the DEQ request. If the applicant fails to respond to the DEQ request for additional information within the 30 days, the application will be considered withdrawn.
4. In respect to DEQ determinations transmitted to the Commission on or before November 1, the Commission will notify the applicant, local assessor, and clerk by certified mail of the determination and of the right to an opportunity for a hearing if requested within 21 days of the date of the certified notice. The Commission is not expected to act on a DEQ determination until after a hearing is concluded, or if no hearing is requested, until after the expiration of the 21-day deadline to request a hearing.
5. Once approved, the Commission will issue a certificate and send the original via certified mail to the applicant and copies to the local assessor and clerk. The certificate's effective date is the date approved by the Commission and the property is first exempt in the following calendar year.
6. After a certificate is issued, the applicant and local unit, or both, will have 60 days from the date of the final certificate notice letter to appeal issuance of the certificate to the Circuit Court.
7. Without exception, DEQ determinations received after November 1 will be processed in the subsequent calendar year.

Please note: Time frames are based on calendar days, not business days.

If you have any questions regarding this process, please feel free to call (517) 373-3272. If you are unfamiliar with pollution control exemptions and would like more information, please contact our office to request an informational packet.



JOHN ENGLER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

DOUGLAS B. ROBERTS
STATE TREASURER

STATE TAX COMMISSION

POLICY STATEMENT

AIR & WATER POLLUTION CONTROL FACILITIES

At a meeting of the State Tax Commission held on October 11, 1983, the State Tax Commission established the following policy.

The value to be exempt from property taxation as provided by Act 451, Public Acts of 1994, Part 59, as amended, for eligible air pollution control facilities shall be the cost of the facility entitled to exemption reduced by the gross annual commercial or productive value derived from any materials captured or recovered by the air pollution control facility.

The value to be exempt from property taxation as provided by Act 451, Public Acts of 1994, Part 37, as amended, for eligible water pollution control facilities shall be the cost of the facility entitled to exemption reduced by the gross annual commercial or productive value derived from any materials captured or recovered by the water pollution control facility.

NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT (EXCERPT)
Act 451 of 1994, PART 59

AIR POLLUTION CONTROL FACILITY; TAX EXEMPTION

324.5901 “Facility” defined.
Sec. 5901.

As used in this part, “facility” means machinery, equipment, structures, or any part or accessories of machinery, equipment, or structures, installed or acquired for the primary purpose of controlling or disposing of air pollution that if released would render the air harmful or inimical to the public health or to property within this state. Facility includes an incinerator equipped with a pollution abatement device in effective operation. Facility does not include an air conditioner, dust collector, fan, or other similar facility for the benefit of personnel or of a business. Facility also means the following, if the installation was completed on or after July 23, 1965:

- (a) Conversion or modification of a fuel burning system to effect air pollution control. The fuel burner portion only of the system is eligible for tax exemption.
- (b) Installation of a new fuel burning system to effect air pollution control. The fuel burner portion only of the system is eligible for tax exemption.
- (c) A process change involving production equipment made to satisfy the requirements of part 55 and rules promulgated under that part. The maximum cost allowed shall be 25% of the cost of the new process unit but shall not exceed the cost of the conventional control equipment applied on the basis of the new process production rate on the preexisting process.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995 .

324.5902 Tax exemption certificate; application; contents; approval; notice; hearing; tax exemption.
Sec. 5902.

- (1) An application for a pollution control tax exemption certificate shall be filed with the state tax commission in a manner and in a form as prescribed by the state tax commission. The application shall contain plans and specifications of the facility, including all materials incorporated or to be incorporated in the facility and a descriptive list of all equipment acquired or to be acquired by the applicant for the purpose of pollution control, together with the proposed operating procedure for the control facility.
- (2) Before issuing a certificate, the state tax commission shall seek approval of the department and give notice in writing by certified mail to the department of treasury and to the assessor of the taxing unit in which the facility is located or to be located, and shall afford to the applicant and the assessor an opportunity for a hearing. Tax exemption granted under this part shall be reduced to the extent of any commercial or productive value derived from any materials captured or recovered by any air pollution control facility as defined in this part.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995 .

324.5903 Tax exemption certificate; findings of department; notice to state tax commission; issuance and effective date of certificate.

Sec. 5903.

If the department finds that the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air, and is suitable, reasonably adequate, and meets the intent and purposes of part 55 and rules promulgated under that part, the department shall notify the state tax commission, which shall issue a certificate. The effective date of the certificate is the date on which the certificate is issued.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995 .

324.5904 Tax exemptions; statement in certificate.

Sec. 5904.

(1) For the period subsequent to the effective date of the certificate and continuing as long as the certificate is in force, a facility covered by the certificate is exempt from real and personal property taxes imposed under the general property tax act, Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws.

(2) Tangible personal property purchased and installed as a component part of the facility is exempt from both of the following:

(a) Sales taxes imposed under the general sales tax act, Act No. 167 of the Public Acts of 1933, being sections 205.51 to 205.78 of the Michigan Compiled Laws.

(b) Use taxes imposed under the use tax act, Act No. 94 of the Public Acts of 1937, being sections 205.91 to 205.111 of the Michigan Compiled Laws.

(3) The certificate shall state the total acquisition cost of the facility entitled to exemption.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995 .

324.5905 Tax exemption certificate; issuance; mailing to applicant, local tax assessors, and treasury department; filing; notice of refusal.

Sec. 5905.

The state tax commission shall send an air pollution control tax exemption certificate, when issued, by certified mail to the applicant, and certified copies by certified mail to the assessor of the taxing unit in which any property to which the certificate relates is located or to be located and to the department of treasury, which copies shall be filed of record in their offices. Notice of the state tax commission's refusal to issue a certificate shall be sent by certified mail to the applicant, to the department of treasury, and to the assessor.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995 .

**324.5906 Tax exemption certificate; modification or revocation; grounds; notice and hearing; statute of limitations.
Sec. 5906.**

(1) The state tax commission, on notice by certified mail to the applicant and opportunity for a hearing, shall, on its own initiative or on complaint of the department, the department of treasury, or the assessor of the taxing unit in which any property to which the certificate relates is located, modify or revoke the certificate if any of the following appear:

(a) The certificate was obtained by fraud or misrepresentation.

(b) The holder of the certificate has failed substantially to proceed with the construction, reconstruction, installation, or acquisition of a facility or to operate the facility for the purpose and degree of control specified in the certification or an amended certificate.

(c) The facility covered by the certificate is no longer used for the primary purpose of pollution control and is being used for a different purpose.

(d) Substantial noncompliance with part 55 or any rule promulgated under that part.

(2) On the mailing by certified mail to the certificate holder, the department of treasury, and the local assessor of notice of the action of the state tax commission modifying or revoking a certificate, the certificate shall cease to be in force or shall remain in force only as modified. If a certificate is revoked because it was obtained by fraud or misrepresentation, all taxes that would have been payable if a certificate had not been issued are immediately due and payable with the maximum interest and penalties prescribed by applicable law. A statute of limitations shall not operate in the event of fraud or misrepresentation.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995 .

**324.5907 Tax exemption certificate; refusal; appeal.
Sec. 5907.**

A party aggrieved by the issuance, refusal to issue, revocation, or modification of a pollution control tax exemption certificate may appeal from the finding and order of the state tax commission in the manner and form and within the time provided by the administrative procedures act of 1969, Act No. 306 of the Public Acts of 1969, being sections 24.201 to 24.328 of the Michigan Compiled Laws.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995 .

**324.5908 State tax commission; rules; administration of part.
Sec. 5908.**

The state tax commission may adopt rules as it considers necessary for the administration of this part. These rules shall not abridge the authority of the department to determine whether or not air pollution control exists within the meaning of this part.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995 .